

## Surface Transportation Board, DOT

## § 1242.26

### § 1242.16 Road property damaged—other (account XX-19-48).

Separate common expenses in proportion to the total common expenses assigned to freight/passenger from the following Way and Structures accounts:

Road Property Damaged—Running (XX-17-48)

Road Property Damaged—Switching (XX-18-48)

### § 1242.17 Signals and interlockers (accounts XX-17-19 and XX-18-19).

Separate common expenses on the basis of the total train-hours in running service, and/or the yard-switching plus train switching hours in the switching service over the tracks on which the common signals and interlockers are used.

### § 1242.18 Communication systems (account XX-19-20).

Separate common expenses on the basis of the common expense separation in:

Way and Structures—Administration—Track, Bridges and Culverts, and Signals (accounts XX-19-02 to XX-19-04, inclusive)

Equipment—Administration—Locomotives and Other Equipment (accounts XX-26-01 and XX-27-01)

Transportation—Administration—Train, Yard, and Administrative Support (accounts XX-51-01, XX-52-01, and XX-55-01)

Dispatching Trains (Account XX-51-58)

### § 1242.19 Electric power systems (account XX-19-21).

Separate common expenses on basis of common expenses of electric power purchased or produced for motive power (accounts XX-51-68 and XX-52-68).

### § 1242.20 Highway grade crossings (accounts XX-17-22 and XX-18-22).

Separate running and switching common expenses according to distribution of the running and switching portions only of common expense accounts listed in § 1242.10, Administration—Track (account XX-19-02).

### § 1242.21 Station and office buildings (account XX-19-23).

If the sum of the direct freight and the direct passenger expenses is more

than 50 percent of the total charges to this account for an accounting division, separate the common expenses on the basis of the directly assigned expenses in this account for the accounting division involved. If the sum of the direct freight and the direct passenger expenses does not aggregate to more than 50 percent of the total charges for an accounting division, the common expenses should be separated on the basis of special test. Where common expenses exist in an accounting division but the direct expenses are applicable to only one service, i.e., freight or passenger, the common expenses shall be separated on the basis of a special test. If the accounting is performed on a system basis rather than by accounting divisions, the common expenses shall be separated on the basis of a special study.

### § 1242.22 Shop buildings—locomotives (account XX-19-24).

Separate common expenses according to distribution of common expenses in the following accounts:

Machinery Repair (XX-26-40)

Locomotive—Repair and Maintenance (XX-26-41)

### § 1242.23 Shop buildings—freight cars (account XX-13-25).

These accounts pertain solely to freight service and contain no common expense for separation herein.

### § 1242.24 Shop buildings—other equipment (account XX-19-26).

Assign directly to freight (or as particular facts suggest otherwise).

### § 1242.25 Locomotive servicing facilities (account XX-19-27).

Separate common expenses according to distribution of common expenses in the following accounts:

Locomotive Fuel (XX-51-67 and XX-52-67)

Electric Power Purchased or Produced for Motive Power (XX-51-68 and XX-52-68)

Servicing Locomotives (XX-51-69 and XX-52-69)

### § 1242.26 Miscellaneous building and structures (account XX-19-28).

Separate common expenses as specific facts indicate or according to distribution of common expenses listed in

## § 1242.27

§ 1242.10, Administration-Track (account XX-19-02).

**§ 1242.27 Coal marine terminals, ore marine terminals, TOFC/COFC terminals, other marine terminals, motor vehicle loading and distribution facilities, and facilities for other specialized service operations (accounts XX-13-29 to XX-13-35, inclusive).**

These accounts pertain solely to freight service and contain no common expenses for separation herein.

**§ 1242.28 Roadway machines, small tools and supplies, and snow removal (accounts XX-19-36 to XX-19-38, inclusive).**

Separate common expenses according to distribution of common expenses listed in § 1242.10, Administration-Track (account XX-19-02).

**§ 1242.29 Fringe benefits (accounts 12-17-00, 12-18-00, and 12-19-00).**

Separate common expenses in the running subactivity in the same proportion as the salaries and wages, way and structures, common expenses in all accounts with a designated running subactivity. Separate common expenses in the switching subactivity in the same proportion as the salaries and wages, way and structure, common expense accounts with a designated switching activity. Separate common expenses in the other subactivity in the same proportion as the salaries and wages, way and structures, common expenses in all accounts with a designated other subactivity.

**§ 1242.30 Dismantling retired road property and depreciation (accounts XX-17-39, XX-18-39, XX-19-39, 62-17-00, 62-18-00, and 62-19-00).**

Separate common expenses in each account for each subactivity (running, switching and other) in proportion to the separation of common repair and maintenance expenses associated with the particular common properties depreciated and/or dismantled.

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**§ 1242.31 Lease rentals—debit and credit and other rents—debit and credit (accounts 31-17-00, 31-18-00, 31-19-00, 32-17-00, 32-18-00, 32-19-00, 35-17-00, 35-18-00, 35-19-00, 36-17-00, 36-18-00, and 36-19-00).**

(a) Separate common debit expense accounts in each subactivity (running, switching and other) in proportion to the separation of solely related freight or passenger service in each account. If there are no solely related expenses in an account or if the solely related expenses are assignable entirely to freight or to passenger service, separate common debit expense accounts on the basis of the same percentages calculated for the separation of administration—other (account XX-19-06).

(b) Separate all common credit expense accounts on the same percentages calculated for the separation of administration—other (account XX-19-06).

**§ 1242.32 Joint facility rents—debit and credit and joint facility—debit and credit (accounts 33-17-00, 33-18-00, 33-19-00, 34-17-00, 34-18-00, 34-19-00, 37-17-00, 37-18-00, 37-19-00, 38-17-00, 38-18-00, and 38-19-00).**

(a) Solely related (freight or passenger service) debit expense accounts in each subactivity (running, switching and other) shall be assigned according to the use made of each facility by the reporting carrier, regardless of the use by other carriers. Common debit expenses shall be separated on the basis of the percentage separations of the solely related expenses in each individual account. If there are no solely related expenses or if the solely related expenses are assigned entirely to freight or to passenger service, separate common debit expenses on the same percentages calculated for the separation of administrative—other (account XX-19-06).

(b) Separate all common credit expense accounts on the same percentages calculated for the separation of administration—other (account XX-19-06).